

### Qualified Personnel and Other Adjustments

(Object Code) Practitioner Type	Salary Expenditures (1000-2999) A	Benefit Expenditures (3000-3999) B	Total Other Costs (4200- 5900) C	Total Personnel Costs D = A+B+C	Other Expense / Adjustments	TOTAL EXPENSE	Adjustments to Total Costs E	Final Net Total Personnel Costs F = D + E
1. Psychologists				-				-
2. Social Workers				-				-
3. Counselors				-				-
4. School Nurses	170,000	40,000	6,045	216,045			20,000	236,045
5. Licensed Vocational Nurses				-				-
6. Trained Health Care Aides				-				-
7. Speech-Language Pathologists				-				-
8. Audiologists				-				-
9. Physical Therapists				-				-
10. Occupational Therapists				-				-
11. Physicians/Psychiatrists				-				-
12. Optometrists				-				-
13. Audiometrists				-				-
<b>Total WTB Qualified</b>	<b>170,000</b>	<b>40,000</b>	<b>6,045</b>	<b>216,045</b>		<b>216,045</b>	<b>20,000</b>	<b>236,045</b>

### NON-Qualified Personnel/Other and Other Adjustments

(Object Code) Practitioner Type	Salary Expenditures (1000-2999) A	Benefit Expenditures (3000-3999) B	Total Other Costs (4200- 5900) C	Total Personnel Costs D = A+B+C		Adjustments to Total Costs E	Final Net Total Personnel Costs F = D + E
1. Psychologists				-			-
2. Social Workers				-			-
3. Counselors				-			-
4. School Nurses	70,000	25,000	3,045	98,045		1,000	99,045
5. Licensed Vocational Nurses				-			-
6. Trained Health Care Aides				-			-
7. Speech-Language Pathologists				-			-
8. Audiologists				-			-
9. Physical Therapists				-			-
10. Occupational Therapists				-			-
11. Physicians/Psychiatrists				-			-
12. Optometrists				-			-
13. Audiometrists				-			-
<b>Total WTB NON-Qualified</b>	<b>70,000</b>	<b>25,000</b>	<b>3,045</b>	<b>98,045</b>		<b>1,000</b>	<b>99,045</b>
<b>Object Code Totals</b>	<b>240,000</b>	<b>65,000</b>	<b>9,090</b>	<b>314,090</b>		<b>21,000</b>	<b>335,090</b>

						98,045	
						314,090	
Other	1,000	200	50	1,250	2,350	3,600	
Indirect	3,000	500	50	3,550	4,550	8,100	
<b>Total GL Expenditures</b>	<b>244,000</b>	<b>65,700</b>	<b>9,190</b>	<b>318,890</b>	<b>6,900</b>	<b>325,790</b>	
<b>Financial Statements: Total Expenditures</b>	<b>244,000</b>	<b>65,700</b>	<b>9,190</b>	<b>318,890</b>	<b>6,900</b>	<b>325,790</b>	
<b>variance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

**Working Trial Balance (WTB):** Listing of the account balances from the general ledger, prepared at the end of the accounting period. All accounts are listed in the order in which they appear in the ledger. The trial balance is a work sheet and *not* a formal financial statement. It serves as a convenient basis for the preparation of the Financial Statements (balance sheet and income statement). In this case, should be traceable by practitioner type to columns A through D.